

State of California

Franchise Tax Board-Legislative Services Bureau
PO Box 1468 MS A350
Sacramento, CA 95812-1468

Telephone: (916) 845-4326
ATSS: (916) 468-4326
FAX: (916) 845-5472

Legislative Change No.

07-03

Bill Number: AB 361 Author: Ma Chapter Number: 07-105

Laws Affecting Franchise Tax Board: Probate Code 9202

Date Filed with the Secretary of State: July 20, 2007

SUBJECT: Notice To FTB Of The Administration Of A Decedent's Estate Required By Estate Representative

Assembly Bill 361(Ma), as enacted on July 20, 2007, made the following changes to California law:

Section 9202 of the Probate Code is amended.

This act requires an administrator or executor of a deceased's estate to provide notice of the administration of the estate to Franchise Tax Board no later than 90 days after the date letters are first issued to a general personal representative. This act requires notice to be provided by any estate for which letters are first issued on or after July 1, 2008.

This act is effective on January 1, 2008, and operative for estates for which letters are first issued on or after July 1, 2008.

This act will not require any reports by the department to the Legislature.

Assistant Bureau Director
Patrice Gau-Johnson

Date
7/25/07